

ABSTRAK

Tujuan penelitian ini adalah 1) untuk mengetahui pengaruh kinerja keuangan terhadap nilai perusahaan *food and beverages* yang terdaftar dalam Bursa Efek Indonesia; 2) Untuk mengetahui *corporate social responsibility* dalam memoderasi hubungan kinerja keuangan dengan nilai perusahaan *food and beverages* yang terdaftar dalam Bursa Efek Indonesia; 3) Untuk mengetahui pengungkapan *good corporate governance* dalam memoderasi hubungan kinerja keuangan dengan nilai perusahaan *food and beverages* yang terdaftar dalam Bursa Efek Indonesia.

Jenis penelitian yang digunakan dalam penelitian adalah kuantitatif dengan populasi adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia selama tahun 2012-2016 sebanyak 16 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* didapat sampel sebanyak 7 perusahaan *food and beverage* yang terdaftar dalam Bursa Efek Indonesia selama tahun 2012-2016. Teknik analisis data yang digunakan adalah analisis regresi berganda dan pengujian hipotesis dengan menggunakan SPSS. Hasil uji kelayakan model menunjukkan bahwa model regresi yang dihasilkan layak dan dapat digunakan untuk analisis selanjutnya.

Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa: 1) Kinerja keuangan berpengaruh signifikan terhadap nilai perusahaan, 2) Pengungkapan *corporate social responsibility* mampu memoderasi hubungan antara kinerja keuangan dengan nilai perusahaan; 3) *Good corporate governance* belum mampu memoderasi hubungan antara kinerja keuangan dengan nilai perusahaan.

Kata kunci: kinerja keuangan, *corporate social responsibility*, *good corporate governance*, nilai perusahaan.

ABSTRACT

The purpose of this research is 1) to determine the influence of financial performance on the value of food and beverages companies which listed in the Indonesia Stock Exchange; 2) To know corporate social responsibility in moderating the relationship of financial performance with the value of food and beverages companies which listed in Indonesia Stock Exchange; 3) To know the disclosure of good corporate governance in moderating the relationship of financial performance with the value of food and beverages companies which listed in Indonesia Stock Exchange.

The type of research used in the research is quantitative with the population is food and beverage companies which listed in the Indonesia Stock Exchange during the year 2012-2016 as many as 16 companies. Sampling technique using purposive sampling method got samples of 7 food and beverage companies listed in Indonesia Stock Exchange during year 2012-2016. Data analysis technique used is multiple regression analysis and hypothesis testing by using SPSS. The results of the model feasibility test show that the resulting regression model is feasible and can be used for further analysis.

Based on the results of hypothesis testing can be concluded that: 1) Financial performance significantly influence the value of the company, 2) Corporate social responsibility disclosure is able to moderate the relationship between financial performance with firm value; 3) Good corporate governance has not been able to moderate the relationship between financial performance with company value.

Keywords: financial performance, corporate social responsibility, good corporate governance and company value.